

AGENDA

TUSAYAN TOWN COUNCIL JOINT WORKSHOP WITH TUSAYAN FIRE DISTRICT BOARD

PURSUANT TO A.R.S. § 38-431.02 & §38-431.03

Wednesday, February 18, 2015 at 5:00pm

TUSAYAN TOWN HALL BUILDING

845 Mustang Drive, Tusayan Arizona

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Tusayan Town Council and to the general public that the Tusayan Town Council will hold a Meeting open to the public on Wednesday, February 18, 2015 at the Tusayan Town Hall Building. If authorized by a majority vote of the Tusayan Town Council, an executive session may be held immediately after the vote and will not be open to the public. The Council may vote to go into executive session pursuant to A.R.S. § 38-431.03.A.3 for legal advice concerning any matter on the agenda, including those items set forth in the consent and regular agenda sections. The Town Council may change, in its discussion, the order in which any agenda items are discussed during the course of the meeting.

Persons with a disability may request a reasonable accommodation by contacting the Town Manager at (928) 638-9909 as soon as possible.

As a reminder, if you are carrying a cell phone, electronic pager, computer, two-way radio, or other sound device, we ask that you silence it at this time to minimize disruption of today's meeting.

TOWN COUNCIL WORKSHOP

1. CALL TO ORDER AND PLEDGE OF ALLEGIANCE

2. ROLL CALL

TUSAYAN TOWN COUNCIL

MAYOR GREG BRYAN

VICE MAYOR CRAIG SANDERSON

COUNCILMEMBER BILL FITZGERALD

COUNCILMEMBER AL MONTOYA

COUNCILMEMBER JOHN RUETER

** One or two Councilmembers may attend by telephone*

TUSAYAN FIRE DISTRICT BOARD

CHAIR ANN SERNA

BOARD MEMBER ANDREW ALDAZ

BOARD MEMBER BECKY SHEARER

BOARD MEMBER JOHN VAIL

BOARD MEMBER LOUIE SERNA

3. DISCUSSION OF FUNDING NEEDS OF THE TUSAYAN FIRE DISTRICT

4. MOTION TO ADJOURN

CERTIFICATION OF POSTING OF NOTICE

The undersigned hereby certifies that a copy of the foregoing notice was duly posted at the General Store in Tusayan, Arizona on this 11TH day of February, 2015, at 8:54 p.m. in accordance with the statement filed by the Tusayan Town Council


Signature of person posting the agenda

TUSAYAN FIRE DISTRICT
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2014

TUSAYAN FIRE DISTRICT

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HINTONBURDICK

CPAS & ADVISORS

MEMBERS:

CHAD B. ATKINSON, CPA
KRIS J. BRAUNBERGER, CPA
DEAN R. BURDICK, CPA
ROBERT S. COX, CPA
TODD B. FELTNER, CPA
K. MARK FROST, CPA

STEVEN D. PALMER, CPA
MORRIS J. PEACOCK, CPA
PHILLIP S. PEINE, CPA
MICHAEL K. SPILKER, CPA
KEVIN L. STEPHENS, CPA
MARK E. TICHENOR, CPA

Independent Accountants' Review Report

To the Board of Directors of
Tusayan Fire District
Tusayan, Arizona

We have reviewed the accompanying financial statements of the governmental activities of Tusayan Fire District, as of and for the year ended June 30, 2014, which collectively comprise the District's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of Tusayan Fire District. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of Tusayan Fire District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying basic financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on page 3 through page 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information was not audited, reviewed, or compiled by us, and we do not express an opinion or provide any assurance on it.

HintonBurdick, PLLC
December 15, 2014

BOARD OF DIRECTORS

Ann Serna

Chair

Andrew Aldez

Member

Becky Shearer

Member

John Vail

Member

Louie Serna

Member

Robert Evans

Chief

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Tusayan Fire District, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2014. Please read it in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- Total assets exceed total liabilities (net position) by \$413,709 at the close of the fiscal year.
- Total net position decreased by \$13,086.
- Total revenues from all sources were \$591,026 and the total cost of all District programs was \$604,112.
- Total revenue received in the General Fund was \$130,452 more than the final budget and expenditures were \$157,702 more than the final budget.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$(17,464), which is a decrease of \$32,162 from fiscal year 2013's unassigned fund balance of \$14,698.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The three components of the financial statements are: (1) Government-wide financial statements which include the Statement of Net Position and the Statement of Activities. These statements provide information about the activities of the District as a whole. (2) Fund financial statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements. (3) Notes to the financial statements.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities (Government-Wide)

A frequently asked question regarding the District's financial health is whether the year's activities contributed positively to the overall financial well-being. The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The Statement of Net Position presents financial information on all of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statement of Activities presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods.

See independent accountant's review report

The Statement of Net Position and the Statement of Activities, present information about the following:

- Government activities – All of the District’s basic services are considered to be governmental activities. Property and fire assistance taxes, intergovernmental revenues and charges for services finance most of this activity.
- Proprietary activities/Business type activities – The District currently does not maintain any proprietary activities; all activities are accounted for as governmental activities.

Reporting the District’s Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds—not the District as a whole. The District’s major fund uses the accounting approaches as explained below.

- Governmental funds – All of the District’s basic services are reported in governmental funds. Governmental funds focus on how resources flow in and out with the balances remaining at year-end that are available for spending. These funds are reported using an accounting method called the modified accrual accounting method, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District’s general government operations and the basic services it provides. Government fund information shows whether there are more or fewer financial resources that can be spent in the near future to finance the District’s programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation included with the Basic Financial Statements and in footnote 3.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of the District’s financial position. The District’s combined assets exceed liabilities by \$413,709 as of June 30, 2014 as shown on the following condensed statement of net position.

	Governmental Activities	
	6/30/2014	6/30/2013
Current and other assets	\$ 36,004	\$ 35,065
Capital assets	802,440	840,883
Total assets	838,444	875,948
Long-term liabilities outstanding	314,733	369,232
Other liabilities	110,002	79,921
Total liabilities	424,735	449,153
Net position:		
Net investment in capital		
assets	440,879	421,487
Unrestricted	(27,170)	5,308
Total net position	\$ 413,709	\$ 426,795

See independent accountant’s review report

Governmental Activities

The cost of all governmental activities this year was \$604,112. General revenues, including taxes, investment earnings and other revenues totaled \$435,312.

The District's programs includes: General Government (fire protection services). Each program's revenues and expenses are presented below.

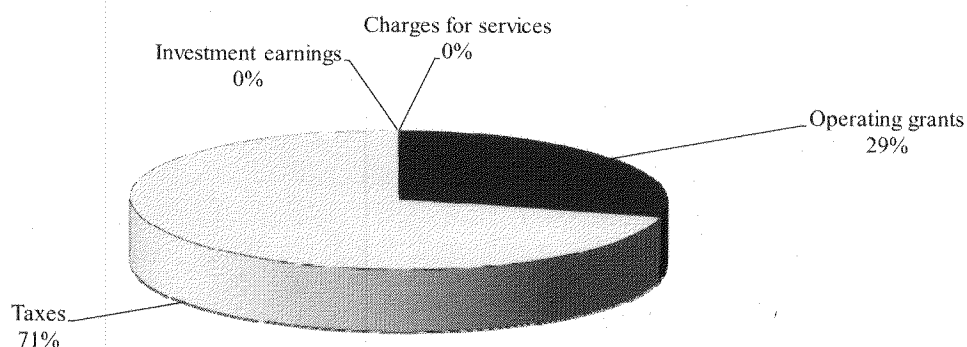
	Governmental Activities	
	6/30/2014	6/30/2013
Revenues:		
Program revenues:		
Charges for services	\$ 900	\$ 3,080
Operating grants and contributions	154,814	87,060
Capital grants and contributions	-	35,000
General revenues:		
Taxes	383,226	412,834
Unrestricted interest earnings	163	603
Other revenues	51,923	24,300
Total revenues	<u>591,026</u>	<u>562,877</u>
Expenses:		
Public safety	572,397	494,634
Interest on long-term debt	31,715	32,705
Total expenses	<u>604,112</u>	<u>527,339</u>
Increase (decrease) in net position	(13,086)	35,538
Net position, beginning	426,795	391,257
Net position, ending	<u>\$ 413,709</u>	<u>\$ 426,795</u>

Total resources available during the year to finance governmental operations were \$1,017,821 consisting of net position at July 1, 2013 of \$426,795, program revenues of \$155,714 and General Revenues of \$435,312. Total Governmental Activities expenses during the year were \$604,112; thus Governmental Net Position decreased by \$13,086 to \$413,709.

See independent accountant's review report

The following graph provides a breakdown of revenues by source for all government activities.

Revenue By Source - Governmental Activities



General Fund Budgetary Highlights

The final appropriations for the General Fund at year-end were \$157,702 less than actual expenditures. Actual revenues were more than the final budget by \$130,452.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the District are those assets that are used in performance of District functions. Capital assets include land, buildings and improvements, emergency vehicles, equipment and furniture and fixtures. At the end of fiscal year 2014, net capital assets of the government activities totaled \$802,440. Depreciation on capital assets is recognized in the Government-Wide financial statements. (See notes to the financial statements.)

Debt

At year end, the District had \$361,561 in governmental-type debt, which is secured by the fire station of the District. (See note 7 to the financial statements for detailed descriptions.)

See independent accountant's review report

NEXT YEAR'S BUDGET AND ECONOMIC FACTORS

In considering the District Budget for fiscal year 2015, the District Board and management were cautious as to the growth of revenues and expenditures. Overall General Fund operating expenditures were budgeted so as to contain costs at the same level as fiscal year 2014.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Robert Evans, Chief, at PO Box 3625, Grand Canyon, AZ 86023.

See independent accountant's review report

BASIC FINANCIAL STATEMENTS

TUSAYAN FIRE DISTRICT
Statement of Net Position
June 30, 2014

	<u>Governmental Activities</u>
Assets	
Cash and cash equivalents	\$ 3,302
Receivables	23,185
Prepaid insurance	9,517
Capital assets (net of accumulated depreciation):	
Buildings and improvements	757,862
Emergency vehicles	30,917
Equipment	13,661
Furniture and fixtures	-
Total assets	<u>838,444</u>
Liabilities	
Accounts payable and other current liabilities	41,459
Noncurrent liabilities:	
Due within one year	68,543
Due in more than one year	<u>314,733</u>
Total liabilities	<u>424,735</u>
Net Position	
Net investment in capital assets	440,879
Unrestricted	<u>(27,170)</u>
Total net position	<u><u>\$ 413,709</u></u>

See accompanying notes and independent accountant's review report.

TUSAYAN FIRE DISTRICT
Statement of Activities
For the Year Ended June 30, 2014

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Primary Government					
Governmental activities:					
Public safety	\$ 604,112	\$ 900	\$ 154,814	\$ -	\$ (448,398)
Total governmental activities	604,112	900	154,814	-	(448,398)
Total primary government	\$ 604,112	\$ 900	\$ 154,814	\$ -	(448,398)
General revenues:					
Taxes:					
Property taxes					326,709
Assistance taxes					56,517
Unrestricted interest earnings					163
Other revenues					51,923
Total general revenues					435,312
Change in net position					(13,086)
Net position - beginning					426,795
Net position - ending					\$ 413,709

See accompanying notes and independent accountant's review report.

TUSAYAN FIRE DISTRICT
Balance Sheet
Governmental Funds
June 30, 2014

	General Fund	Total Governmental Funds
Assets:		
Cash	\$ 3,302	\$ 3,302
Property tax receivables	2,513	2,513
Due from other governments	13,335	13,335
Other receivables	7,337	7,337
Prepaid insurance	9,517	9,517
Total assets	<u>36,004</u>	<u>36,004</u>
Liabilities and Fund Balance:		
Liabilities:		
Accounts payable	17,615	17,615
Payable to related party	12,000	12,000
Accrued liabilities	11,844	11,844
Total liabilities	<u>41,459</u>	<u>41,459</u>
Deferred inflows of resources:		
Unavailable revenue-property taxes	2,492	2,492
Fund Balance:		
Nonspendable	9,517	9,517
Unassigned	(17,464)	(17,464)
Total fund balance	<u>(7,947)</u>	<u>(7,947)</u>
Total liabilities and fund balance	<u>\$ 36,004</u>	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	802,440
Other long-term assets are not available to pay current-period expenditures and, therefore, are deferred in the funds.	2,492
Some liabilities, including long-term debt, are not due and payable in the current period and therefore are not reported in the funds.	(383,276)
Net position of governmental activities	<u>\$ 413,709</u>

See accompanying notes and independent accountant's review report.

TUSAYAN FIRE DISTRICT
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended June 30, 2014

	General Fund	Total Governmental Funds
Revenues:		
Property taxes	\$ 325,380	\$ 325,380
Fire district assistance tax	56,517	56,517
Intergovernmental revenue	154,814	154,814
Charges for services	900	900
Wildland program	1,523	1,523
Interest income	163	163
Rental income	6,600	6,600
Insurance proceeds	43,393	43,393
Miscellaneous income	407	407
Total revenues	<u>589,697</u>	<u>589,697</u>
Expenditures:		
Current:		
Personnel services	202,933	202,933
Personnel services-grant related	47,943	47,943
Employee benefits	53,853	53,853
Fuel, oil, lubricants	9,339	9,339
Vehicle repair and maintenance	7,595	7,595
Small tools and equipment	8,072	8,072
Fire protection and equipment	1,136	1,136
Operating supplies	18,267	18,267
Office supplies and other administrative	18,014	18,014
Professional services	6,935	6,935
Training and training supplies	5,389	5,389
Insurance	16,286	16,286
Public utilities	19,650	19,650
Leases and rentals	55,206	55,206
Repairs and maintenance	2,043	2,043
Property taxes	1,523	1,523
Wildland	304	304
Grant related expense	2,627	2,627
Station fire related repairs expense	39,970	39,970
Miscellaneous	8,142	8,142
Debt service:		
Principal	57,835	57,835
Interest	31,715	31,715
Capital outlay	2,170	2,170
Total expenditures	<u>616,947</u>	<u>616,947</u>
Excess of revenues over (under) expenditures	<u>(27,250)</u>	<u>(27,250)</u>
Net change in fund balance	(27,250)	(27,250)
Fund balance - beginning of year	19,303	19,303
Fund balance - end of year	<u>\$ (7,947)</u>	<u>\$ (7,947)</u>

See accompanying notes and independent accountant's review report.

TUSAYAN FIRE DISTRICT
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balance to the Statement of Activities
For the Year Ended June 30, 2014

Amounts reported for governmental activities in the statement of activities
are different because:

Net change in fund balance - total governmental funds	\$ (27,250)
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Governmental funds report capital outlays as expenditures. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(38,443)
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Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	57,835
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	1,329
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(6,557)
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Change in net position of governmental activities	<u>\$ (13,086)</u>
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See accompanying notes and independent accountant's review report.

TUSAYAN FIRE DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund – Budget and Actual
For the Year Ended June 30, 2014

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Property taxes	\$ 321,788	\$ 321,788	\$ 325,380	\$ 3,592
Fire district assistance tax	64,357	64,357	56,517	(7,840)
Intergovernmental revenue	55,000	55,000	154,814	99,814
Charges for services	-	-	900	900
Wildland program	11,000	11,000	1,523	(9,477)
Interest income	-	-	163	163
Rental income	6,600	6,600	6,600	-
Insurance proceeds	-	-	43,393	43,393
Miscellaneous income	500	500	407	(93)
Total revenues	459,245	459,245	589,697	130,452
Expenditures:				
Current:				
Personnel services	125,000	125,000	202,933	(77,933)
Personnel services-grant related	45,000	45,000	47,943	(2,943)
Employee benefits	64,500	64,500	53,853	10,647
Fuel, oil, lubricants	6,000	6,000	9,339	(3,339)
Vehicle repair and maintenance	6,000	6,000	7,595	(1,595)
Small tools and equipment	5,000	5,000	8,072	(3,072)
Fire protection and equipment	1,000	1,000	1,136	(136)
Operating supplies	7,500	7,500	18,267	(10,767)
Office supplies and other administrative	10,000	10,000	18,014	(8,014)
Professional services	5,000	5,000	6,935	(1,935)
Training and training supplies	1,500	1,500	5,389	(3,889)
Insurance	15,500	15,500	16,286	(786)
Public utilities	15,000	15,000	19,650	(4,650)
Leases and rentals	33,600	33,600	55,206	(21,606)
Repairs and maintenance	2,500	2,500	2,043	457
Property taxes	-	-	1,523	(1,523)
Wildland	-	-	304	(304)
Grant related expense	500	500	2,627	(2,127)
Station fire related repairs expense	-	-	39,970	(39,970)
Miscellaneous	4,000	4,000	8,142	(4,142)
Debt service:				
Principal	44,628	44,628	57,835	(13,207)
Interest	-	-	31,715	(31,715)
Capital outlay	67,017	67,017	2,170	64,847
Total expenditures	459,245	459,245	616,947	(157,702)
Excess of revenues over (under) expenditures	-	-	(27,250)	(27,250)
Net change in fund balance	-	-	(27,250)	(27,250)
Fund balance - beginning of year	19,303	19,303	19,303	-
Fund balance - end of year	\$ 19,303	\$ 19,303	\$ (7,947)	\$ (27,250)

See accompanying notes and independent accountant's review report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 1. Significant Accounting Policies

General

The Tusayan Fire District (District) was organized as a Special Service District pursuant to the provisions of Chapter 5 of Title 48 of the Arizona Revised Statutes – Special Taxing Districts, which sets forth the legal framework for a fire district. The District is supported primarily through property taxes and fire district assistance tax collected through Coconino County.

The accounting and reporting policies of the District conform with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

Reporting Entity

In evaluating how to define the District for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GAAP. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the District is able to exercise oversight responsibilities. Based upon the application of these criteria, there are no separate component units combined to form the reporting entity.

The accompanying financial statements include all activities of the District.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information about the District, the primary government, as a whole.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 1. Significant Accounting Policies, Continued

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Therefore, governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The uses of financial resources to acquire capital assets are capitalized as assets in the government-wide financial statements, rather than as an expenditure. Proceeds from long-term debt are recorded as a liability in the government-wide financial statements, rather than as an other financing source. Amounts paid to reduce long term debt of the District are reported as a reduction of a related liability, rather than as expenditures in the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. "Measurable" means that the amounts can be reasonably determined within the current period. "Available" means that the amounts are collectible within the current period, or soon enough thereafter (within 60 days) to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the liability is incurred, except for interest on long-term debt, which is recognized when due.

The District reports the following major governmental fund:

The **General Fund** is used to account for all financial resources applicable to the general operations of the District which are not accounted for in other funds. All general operating revenues which are not restricted or designated as to use by outside sources are recorded in the General Fund.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Deposits and Investments

Cash includes cash on hand, demand deposits with banks and deposits with the Coconino County Treasurer. The District's policy allows for the investment of funds in time certificates of deposit with federally insured depositories and other investments as allowed by state statutes.

Receivables and Payables

Due to the nature of the accounts receivable in governmental-type activities, management does not consider an allowance for uncollectible accounts receivable necessary or material. Therefore, no allowance for uncollectible accounts receivable is presented.

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 1. Significant Accounting Policies, Continued

Inventories and Prepaid Items

The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed. Also, the District's inventory of materials and supplies is deemed to be immaterial; thus, no provision for inventory has been made in these financial statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Capital Assets

Capital assets, which include land, buildings, improvements, vehicles, equipment and furniture and fixtures, are reported in the governmental activities column in the government-wide statement of net position. In accordance with GASB 34, the District has opted not to retroactively report infrastructure assets. Capital assets are defined by the District as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Land improvements	15 years
Buildings and improvements	5-39 years
Vehicles and equipment	5-20 years
Furniture and fixtures	5-15 years

Compensated Absences

For governmental funds, amounts of vested or accumulated vacation hours that are not expected to be liquidated with expendable available financial resources are reported as liabilities in the government-wide statement of net position and as expenses in the government-wide statement of activities. No expenditures are reported for these amounts in the fund financial statements. Accumulated unpaid vacation hours are accrued based upon the District's expected legal obligation as of the statement date.

Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 1. Significant Accounting Policies, Continued

Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The District has no items that qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amounts become available.

Net Position and Fund Equity

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. When both committed, assigned, or unassigned resources are available for use, it is the District's policy to use committed resources first, followed by assigned resources and then unassigned resources as they are needed.

Equity is classified in the government-wide financial statements as net position and is displayed in three components as follows:

Net investment in capital assets represents capital assets, net of accumulated depreciation and reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets.

Net position - restricted are amounts in net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Net position - unrestricted is all other net position that does not meet the definition of "restricted" or "net investment in capital assets."

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 1. Significant Accounting Policies, Continued

Equity is classified in the governmental fund financial statements as fund balance and is further classified as nonspendable, restricted, committed, assigned or unassigned as follows:

Nonspendable fund balance cannot be spent because it is either (1) not in spendable form, or (2) legally or contractually required to be maintained intact.

Restricted fund balance is fund balance with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Committed fund balance can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority, the District Board. A resolution, ordinance or vote by the District Board is required to establish, modify or rescind a fund balance commitment.

Assigned fund balance is constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The Fire Chief is authorized to assign amounts to a specific purpose in accordance with the District's budget policy.

Unassigned fund balance is a residual classification of the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to a specific purpose within the General Fund.

Note 2. Stewardship, Compliance and Accountability

Budgets and Budgetary Accounting

Annual budgets are prepared and adopted by resolution by the Board on or before July 10th for the same fiscal year in accordance with State law. Prior to adoption of the budget, a public hearing is conducted to obtain taxpayer input. The budget includes proposed expenditures and the proposed sources of financing for such expenditures and is adopted on a basis consistent with generally accepted accounting principles using the modified accrual basis of accounting. Budgets are adopted and control of budget appropriations are exercised under State law, at the department level. The Fire Chief is authorized to transfer budgeted amounts within departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the District Board. Budget amendments are required to increase expenditure budgets. Expenditures may not legally exceed budgeted appropriations at the total activity level.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District.

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 2. Stewardship, Compliance and Accountability, Continued

Taxes

Property taxes are levied by the District and collected by the Coconino County Treasurer. Property taxes are levied not later than the third Monday in August and are payable in two installments due October 1 of the current year and March 1 of the subsequent year. Taxes become delinquent after the first business day of November and May, respectively. Interest attaches on installments after the delinquency date. Pursuant to A.R.S. a lien against assessed real and personal property attaches on the first day of January preceding assessment and levy.

Note 3. Reconciliation of Government-Wide and Fund Financial Statements

Explanation of certain differences between the governmental fund balance sheet and government-wide statement of net position:

The governmental fund balance sheet includes a reconciliation between total governmental fund balances and net position of governmental activities as reported in the government-wide statement of net position. The differences primarily result from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet.

When capital assets (property, plant and equipment) that are to be used in governmental activities are purchased or constructed, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net position includes those capital assets among the assets of the District as a whole.

Cost of capital assets	\$ 1,639,515
Accumulated depreciation	<u>(837,075)</u>
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	<u><u>\$ 802,440</u></u>

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 3. Reconciliation of Government-Wide and Fund Financial Statements, Continued

Explanation of differences between governmental fund statement of revenues, expenditures, and changes in fund balance and the government-wide statement of activities:

The governmental fund statement of revenues, expenditures, and changes in fund balance includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The first element of this reconciliation states that capital outlays are reported in the governmental funds as expenditures while the government-wide statement of activities allocates these costs over the useful lives of the assets as depreciation. While shown in the reconciliation as the net difference, the elements of this difference are as follows:

Capital outlay	\$ 2,170
Depreciation expense	<u>(40,613)</u>
Net adjustment to decrease net changes in fund balance - total governmental funds to arrive at changes in net position - governmental activities	<u><u>\$ (38,443)</u></u>

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See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 4. Deposits and Investments

Deposits as of the District at June 30, 2014 consist of the following:

Coconino County Treasurer	\$ 3,302
Total deposits	<u>\$ 3,302</u>

Deposits

Custodial Credit Risk

For deposits this is the risk that in the event of a bank failure, the government's deposit may not be returned to it. The District does not have a formal policy for custodial credit risk. As of June 30, 2014, none of the District's bank balance of \$6,185 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments

The District's policy allows for the investment of funds in time certificates of deposit with federally insured depositories, investment in the county treasurer's pool, and other investments as allowed by state statutes. Eligible Arizona depositories as defined by state statutes are any commercial bank or savings and loan association with its principal place of business in the state of Arizona, which are insured by the federal deposit insurance corporation, or any other insuring instrumentality of the United States. The District had no investments as of June 30, 2014.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's policy for managing its exposure to fair value loss arising from increasing interest rates is to comply with the state statutes which define allowable investments.

Credit risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's policy for reducing exposure to credit risk is to comply with the state statutes which define allowable investments.

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 5. Capital Assets

The following table summarizes changes to capital assets for the year ended June 30, 2014:

Governmental Activities:	<u>Balance 6/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/2014</u>
Capital assets being depreciated:				
Buildings and improvements	\$ 1,095,002	\$ -	\$ -	\$ 1,095,002
Emergency vehicles	296,363	-	(3,000)	293,363
Equipment	216,166	2,170	-	218,336
Furniture and fixtures	29,814	-	-	29,814
Total capital assets being depreciated	<u>1,637,345</u>	<u>2,170</u>	<u>(3,000.00)</u>	<u>1,636,515</u>
Less accumulated depreciation for:				
Buildings and improvements	(306,334)	(30,806)	-	(337,140)
Emergency vehicles	(261,013)	(4,433)	3,000	(262,446)
Equipment	(199,442)	(5,233)	-	(204,675)
Furniture and fixtures	(29,673)	(141)	-	(29,814)
Total accumulated depreciation	<u>(796,462)</u>	<u>(40,613)</u>	<u>3,000</u>	<u>(834,075)</u>
Total capital assets being depreciated, net	<u>840,883</u>	<u>(38,443)</u>	<u>-</u>	<u>802,440</u>
Governmental activities capital assets, net	<u>\$ 840,883</u>	<u>\$ (38,443)</u>	<u>\$ -</u>	<u>\$ 802,440</u>

Depreciation expense was charged to the functions / programs of the District as follows:

Public Safety: \$40,613

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 6. Compensated Absences

The following is a summary of the changes in compensated absences for the year ended June 30, 2014.

	Balance 6/30/2013	Additions	Retirements	Balance 6/30/2014	Current Portion
Governmental Activities:					
Compensated absences	\$ 15,158	\$ 7,077	\$ (520)	\$ 21,715	\$ 2,823
Total	<u>\$ 15,158</u>	<u>\$ 7,077</u>	<u>\$ (520)</u>	<u>\$ 21,715</u>	<u>\$ 2,823</u>

Note 7. Long-Term Debt

Construction on the District's Fire Station building was completed in October 2003. The District has a loan with National Bank of Arizona with monthly payments of \$7,463 including interest at 7 percent. The loan matures in April 2019 and is secured by a leasehold deed of trust on the Fire Station building.

The following is a summary of changes in long-term debt for the year ended June 30, 2014:

	Balance 6/30/2013	Additions	Retirements	Balance 6/30/2014	Current Portion
Governmental Activities:					
Fire station note payable	\$ 419,396	\$ -	\$ 57,835	\$ 361,561	\$ 65,720
Total	<u>\$ 419,396</u>	<u>\$ -</u>	<u>\$ 57,835</u>	<u>\$ 361,561</u>	<u>\$ 65,720</u>

Long-term debt maturities for the next five years are as follows:

2015	\$ 65,720
2016	70,489
2017	75,708
2018	81,242
2019	68,402
	<u>\$ 361,561</u>

Interest charges incurred during the year ended June 30, 2014 for long-term debt and other liabilities totaled \$31,715.

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 7. Long-Term Debt, Continued

In October 2014, the District refinanced the above mentioned loan. The District refinanced the loan with Zions First National Bank with semi-annual payments of \$23,506, due on March 1st and September 1st, including interest at 5.5 percent. The loan matures on September 1, 2024 and is secured by a leasehold deed of trust on the Fire Station building.

Future Minimum Lease Payments

The District is party to a long-term lease for the land on which the Fire Station is constructed. The lease has a term of 25 years and originated in May, 2003. Lease expense totaled \$26,460 for the year ended June 30, 2014.

Future minimum lease payments under non-cancelable operating leases having remaining terms in excess of one year, as of June 30, 2014 for each of the next five years and in the aggregate are:

2015	\$ 26,460
2016	26,460
2017	26,460
2018	26,460
2019	27,783
	<u>\$ 133,623</u>

Note 8. Employee Benefit Plans

Arizona State Retirement System

Plan description:

Tusayan Fire District entered into a multiple-employer defined benefit pension plan administered by Arizona State Retirement System, a privately funded organization, during the fiscal year ended June 30, 2002. Benefits are established by state statute and generally provide retirement, disability, and death benefits to plan members who are in the firefighting arena of service and their beneficiaries. The system is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

The System issues a comprehensive annual financial report that includes financial statements and required supplementary information. The most recent report may be obtained by writing the System, 3300 North Central Avenue, P.O. Box 33910, Phoenix, AZ 85067-3910 or by calling (602) 240-2002 or (800) 621-3778.

See independent accountants' report.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 8. Employee Benefit Plans, Continued

Funding policy:

The Arizona State Legislature establishes and may amend active plan members' and the District's contribution rates. For the current fiscal year, active ASRS members were required by statute to contribute at the actuarially determined rate of 11.54% of their annual covered payroll. The District was also required to contribute 11.54% of the members' annual covered payroll. The District's contribution to the Plan for the last three years was as follows and is included in Employee Benefits in the Schedule of Revenues and Expenditures-General Fund.

Year Ended June 30,	Retirement Fund
2012	\$ 10,899
2013	12,667
2014	16,656

Note 9. Risk Management

The District is exposed to various risks of loss related to damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster. During the fiscal year ended June 30, 2014, the District contracted with Volunteer Fireman's Insurance Services through American Alternative Insurance Corporation for liability, property, and crime coverage. This coverage remains in effect as of June 30, 2014.

The District has had no significant change in insurance coverage from prior years. The District has had no settlements that exceeded insurance coverage over the past five years.

The District provides full health insurance benefits to its full-time paid staff through Blue Cross Blue Shield of Arizona.

Workers compensation coverage is maintained through State Compensation Fund of Arizona, Inc. The premium is calculated based upon employee classes using rates established by the State Compensation Fund of Arizona, Inc. Board of Directors with modified rates based on accident history and policy administrative costs.

TUSAYAN FIRE DISTRICT
Notes to the Financial Statements
June 30, 2014

Note 10. Related Party Transactions

The District pays fair value rent on a land-lease on which the fire station is built. The land is leased from a Limited Partnership. A District board member is the beneficiary of a trust which is a partner in the Limited Partnership. (See Note 7)

In June 2014 a District board member loaned the District \$12,000 to assist with a cash short fall. The District plans to return these funds to the District board member during fiscal year 2015. As of the date of the financial statements, the funds had not been paid back.

Note 11. Subsequent Events

In October of 2014, the District refinanced the existing loan on the Fire Station building. See Note 7 for additional information.

HB 2441 - Fact Sheet

Fire Districts; Boundary Changes; Procedures

HB 2441 is a calculated, heavily funded campaign designed to punish county property owners by forcing them to annex into the City of Peoria if they want adequate emergency services. Contrary to Peoria's assertions, HB 2441 is not a simple recipe for more efficient and economic government. It is not about automatic-aid, regional dispatch, or taxation without service. It is about the City of Peoria's attempt to force county property owners to be controlled by Peoria.

HB 2441 Problems:

- **Direct attack on PROPERTY RIGHTS** of Arizona residents and businesses.
- **Thinly veiled LAND GRAB** by Arizona cities and towns with a potentially catastrophic impact to local emergency services throughout the state.
- Would effectively abolish the ability of county property owners to choose their source of emergency services. If their homes, property, ranches, farms and businesses happen to be in *a city staff created* municipal planning area, it will remove their ability to decide for themselves whether to annex into a fire district to receive emergency services.
- Creates governance without representation by forcing county residents to get "permission" from neighboring towns and cities prior to being allowed to annex into a fire district even though they do not get to vote in the city or town's elections.
- In many instances, HB 2441 places property owners in a situation where they *have* to annex into a city to obtain fire and emergency medical protection for their families.
- Takes away the option for a property owner to choose limited government and pay for only as much government as they want.
- Eliminates competition for fire services, creating a monopoly for cities with the potential of higher prices for lesser services.
- HB 2441 effectively puts cities and towns in complete control of the taxation and destiny of county property owners.
- Inappropriately, the City of Peoria and their lobbyists and attorneys are using HB 2441 to place State Legislators in a role as referees in a contractual dispute.
- HB 2441 imposes greater restrictions only on fire districts with respect to annexation. Those restrictions may violate, among other laws and sections of the U.S. and Arizona Constitutions; the equal protection clause, the special or local law prohibition under Article 4, Part 2, Section 19 of the Arizona Constitution, and the First Amendment.

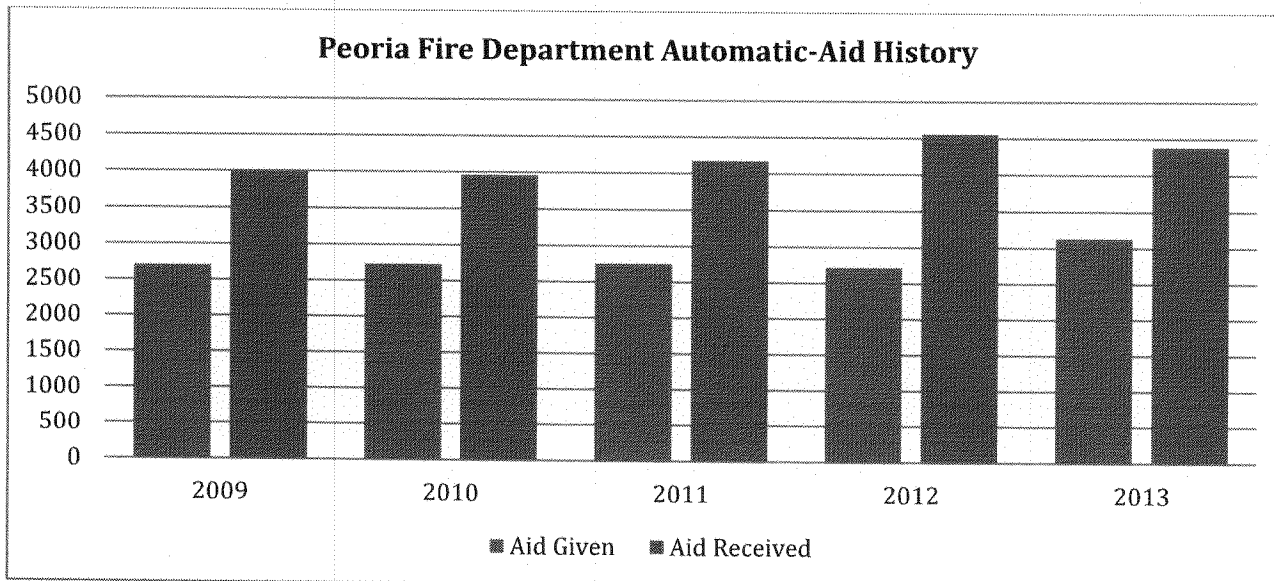
Phoenix Metropolitan Area Automatic-Aid System:

- HB 2441 will not correct the contractual disputes between Peoria and Sun City West regarding the Inter-Governmental Agreement that controls the Automatic-Aid System.
- Contradictory to Peoria's allegations, the Sun City West Fire District (SCWFD) has not abused the automatic-aid system. Last year, the City of Peoria assisted SCWFD in the County area a total of 9 times, less than .00053% of Peoria's total responses (16,791). SCWFD paramedics, firefighters and apparatus were also on the scene of 7 of those 9 incidents. Conversely, the Peoria Fire Department receives far more assistance from automatic-aid than it gives. In 2013 alone, the Peoria Fire Department received assistance from neighboring fire departments, including the SCWFD, 1,252 more times than it gave assistance.

HB 2441 places the personal agenda of a few city bureaucrats ahead of the property rights of ALL Arizona citizens who do not live in a city or town.

Please PROTECT citizen PROPERTY RIGHTS by voting NO on HB 2441!

Peoria Fire Department Automatic-Aid Statistics *(Bordering Jurisdictions)*



Data Source: City of Phoenix – Fire Dispatch RMS

Arizona Fire Districts:

What Services Do Arizona Fire Districts Provide?

More than 150 fire districts with over 4,000 trained personnel provide fire, rescue or emergency medical services to roughly 1.6 Million Arizona residents every day. Those same fire districts provide fire protection and emergency medical services to over 25,000 square miles of the State of Arizona – every day!

Fire Districts Provide Focused Property Owner Driven Service

A fire district is a form of special district of the State, formed for the protection of persons and property (Arizona Revised Statutes – Title 48 – Special Taxing Districts). Fire districts deliver only the public programs and public facilities that their constituents want. Fire districts provide *focused* service delivery throughout their boundaries providing a single service allowing them to concentrate and excel at that activity. Fire districts provide the public services that the public wants and localizes the costs and benefits of those services.

- Fire districts tailor services to meet local needs. Cities must provide many services regardless of citizen demand. Special districts, however, only provide the types and level of services that their property owners desire.
- Fire districts link costs to benefits. General-purpose local governments - cities - levy general taxes to pay for public services. The services that taxpayers receive are not directly related to the amount of taxes they pay. In a fire district, only those who benefit from the district's services pay for them. Those who do not benefit do not pay.
- Fire districts respond to their constituents. Because most fire districts are geographically smaller and have fewer residents than cities, they are characteristically more responsive to their constituents.

~ PROTECT ARIZONA PROPERTY OWNER RIGHTS AND EMERGENCY SERVICES ~
VOTE NO ON HB 2441!

2015 FIRE DISTRICT LEVY LIMIT WORKSHEET

Date: 2/10/2015

COCONINO COUNTY - TUSAYAN FIRE DISTRICT
--

ADJUSTMENTS FOR ANNEXED PROPERTY	2014
A.1. Net Assessed Value of Property Annexed for TY 2015	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.2166
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2015
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$525,873
B.2. Line B.1. multiplied by 1.08	\$567,943
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$567,943

CURRENT YEAR NET ASSESSED VALUES	2015
C.1. Centrally Assessed Property	\$165,878
C.2. Locally Assessed Real Property	\$8,584,959
C.3. Locally Assessed Personal Property	\$1,358,499
C.4. Total Net Assessed Values (C.1. through C.3.)	\$10,109,336
C.5. C.4. divided by 100	\$101,093

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2015
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$101,093
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$567,943
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$5.6180
D.4. Maximum Tax Rate (lesser of D.3. or \$3.25)	\$3.2500
D.5. Current Year Allowable Tax Rate ^{/1}	\$3.2500
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$328,553
D.7. Prior Year Excess Collections	\$3,263
D.8. Prior Year Excess Levy	
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$325,290

^{/1} Adjusted D.5. to avoid a levy that exceeds the maximum allowable levy limit (Line B.4.)

Report of Net Assessed Values of Annexed Property
(Basis for an Adjustment to the Maximum Allowable Levy Limit)

Fire District Name: Tusayan FD				
Pursuant to A.R.S. § 42-17052(D), the Fire District is reporting the total net assessed values of property annexed in the preceding tax year. The County Assessor has certified the net assessed values and the Department of Revenue Property Division has approved the annexed property pursuant to A.R.S. § 42-17257.				
Resolution #	State Docket #	Date of DOR Letter	Net Assessed Values	Brief Description of Annexed Property
No annexed property for tax year 2015 found in Assessor records. JRP				
Total			\$0	

General Instructions

Levy Limit worksheets must be finalized and transmitted by the County Assessor to Fire Districts and the PTOC no later than February 10 of each year. The Fire District is responsible for coordinating with the County Assessor to satisfy this reporting requirement according to a deadline determined by each County Assessor to allow them sufficient time to adjust the maximum allowable levy limit. ***It is imperative that Fire Districts contact the County Assessor's Office to confirm annexations that need to be reported and to ensure compliance with this deadline.*** No values on the levy limit worksheet can be changed after February 10 without the approval of the PTOC.

If this form was prepared by the County Assessor's Office on behalf of the Fire District, the Assessor should forward a copy to the PTOC with the levy limit worksheet no later than February 10. Advance copies should be provided to the Fire District for their verification of the information reported.

If you have questions, please contact Darlene Teller at (602) 761-6436 or dteller@azdor.gov.

2015 Abstract of Assessment

Coconino County Assessor

76 Authorities as of: 02/05/2015

FD TUSAYAN

Account Type	Legal Class	Value Type	Accounts	LPV	Primary Assessed	Exempt Assessed	Net Assessed
C	01.03	Personal Property	2	169,656	31,387	0	31,387
C	01.11	Personal Property	2	577,302	106,801	0	106,801
C	01.11	Improvements	2	149,672	27,690	0	27,690
M	01.13	Personal Property	4	61,762	11,425	11,425	0
M	02.P	Personal Property	1	58,314	9,330	9,330	0
M	03	Personal Property	13	267,216	26,722	0	26,722
M	04.1	Personal Property	10	396,077	39,608	0	39,608
M	04.2	Improvements	1	9,109	911	0	911
M	04.2	Personal Property	87	1,872,553	187,261	0	187,261
P	01.13	Personal Property	34	6,582,222	1,217,714	3,173	1,214,541
P	02.P	Personal Property	1	611,341	97,815	97,815	0
P	09	Personal Property	4	2,540,613	25,406	0	25,406
R	01.12	Improvements	22	34,664,294	6,449,893	0	6,449,893
R	01.12	Land	28	4,649,941	860,241	0	860,241
R	02.R	Improvements	1	47,069	7,531	0	7,531
R	02.R	Land	20	3,295,757	527,321	271,660	255,661
R	03	Improvements	5	790,690	79,070	0	79,070
R	03	Land	5	332,288	33,228	0	33,228
R	04.1	Improvements	5	2,334,184	233,418	0	233,418
R	04.1	Land	6	125,896	12,590	0	12,590
R	04.2	Improvements	12	5,438,522	543,853	0	543,853
R	04.2	Land	13	1,094,732	109,474	0	109,474
Total			278	66,269,210	10,638,889	383,403	10,245,286

Account Type	Accounts	LPV	Primary Assessed	Exempt Assessed	Net Assessed
Centrally Assessed Personal Property	4	746,958	138,188	0	138,188
Centrally Assessed Real Property	2	149,672	27,690	0	27,690
Locally Assessed Real Property	65	52,973,373	8,856,619	271,660	8,584,959
Locally Assessed Mobile Homes	115	2,665,031	275,257	20,755	254,502
Locally Assessed Personal Property	39	9,734,176	1,340,335	100,988	1,239,947
Total	225	66,269,210	10,638,889	383,403	10,245,286

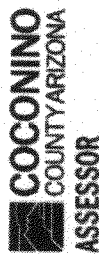
Legal Class (All Properties Combined)	Accounts	LPV	Primary Assessed	Exempt Assessed	Net Assessed
01.03	2	169,656	31,387	0	31,387
01.11	2	726,974	134,491	0	134,491
01.12	28	39,514,235	7,310,134	0	7,310,134

2015 Abstract of Assessment

Coconino County Assessor

76 Authorities as of: 02/05/2015

FD TUSAYAN									
01.13	38	6,643,984	1,229,139	14,598	1,214,541				
02.P	2	669,655	107,145	107,145	0				
02.R	20	3,342,826	534,852	271,660	263,192				
03	18	1,390,194	139,020	0	139,020				
04.1	17	2,856,157	285,616	0	285,616				
04.2	101	8,414,916	841,499	0	841,499				
09	4	2,540,613	25,406	0	25,406				
Total	232	66,269,210	10,638,689	393,403	10,245,286				
Value Type (All Properties Combined)									
Land	65	9,498,614	1,542,854	271,660	1,271,194				
Improvement	42	43,633,540	7,342,366	0	7,342,366				
Personal Property	158	13,137,056	1,753,469	121,743	1,631,726				
Total	265	66,269,210	10,638,689	393,403	10,245,286				



2015 Abstract of Assessment

Coconino County Assessor

76 Authorities as of: 02/05/2015

FD TUSAYAN

Account Type	Legal Class	Value Type	Accounts	FCV	Secondary Assessed	Exempt Assessed	Net Assessed
C	01.03	Personal Property	2	169,656	31,387	0	31,387
C	01.11	Personal Property	2	577,302	106,801	0	106,801
C	01.11	Improvements	2	149,672	27,690	0	27,690
M	01.13	Personal Property	4	73,207	13,544	0	0
M	02.P	Personal Property	1	67,238	10,758	13,544	0
M	03	Personal Property	13	300,932	30,093	0	30,093
M	04.1	Personal Property	10	466,493	46,650	0	46,650
M	04.2	Improvements	1	10,069	1,007	0	1,007
M	04.2	Personal Property	87	2,277,686	227,771	0	227,771
P	01.13	Personal Property	34	6,582,222	1,217,714	3,173	1,214,541
P	02.P	Personal Property	1	611,341	97,815	97,815	0
P	09	Personal Property	4	2,540,813	25,406	0	25,406
R	01.12	Improvements	22	35,341,371	6,538,150	0	6,538,150
R	01.12	Land	28	4,689,174	867,500	0	867,500
R	02.R	Improvements	1	47,069	7,531	0	7,531
R	02.R	Land	20	3,308,070	529,290	271,660	257,630
R	03	Improvements	5	790,950	79,096	0	79,096
R	03	Land	5	332,519	33,251	0	33,251
R	04.1	Improvements	5	2,386,848	238,684	0	238,684
R	04.1	Land	6	127,000	12,700	0	12,700
R	04.2	Improvements	12	5,505,197	550,521	0	550,521
R	04.2	Land	13	1,102,390	110,237	0	110,237
Total			278	67,456,989	10,803,596	396,950	10,406,646

Account Type	Legal Class	Value Type	Accounts	FCV	Secondary Assessed	Exempt Assessed	Net Assessed
Centrally Assessed Personal Property			4	748,958	138,188	0	138,188
Centrally Assessed Real Property			2	149,672	27,690	0	27,690
Locally Assessed Real Property			65	53,630,558	8,966,960	271,660	8,695,300
Locally Assessed Mobile Homes			115	3,195,625	329,823	24,302	305,521
Locally Assessed Personal Property			39	9,734,176	1,340,935	100,988	1,239,947
Total			225	67,456,989	10,803,596	396,950	10,406,646

Legal Class (All Properties Combined)	Accounts	FCV	Secondary Assessed	Exempt Assessed	Net Assessed
01.03	2	169,656	31,387	0	31,387
01.11	2	726,974	134,491	0	134,491
01.12	28	40,030,545	7,405,650	0	7,405,650

2015 Abstract of Assessment

Coconino County Assessor

76 Authorities as of: 02/05/2015

FD TUSAYAN									
01.13	38	6,655,429	1,231,258	16,717	1,214,541				
02.P	2	678,579	108,573	108,573	0				
02.R	20	3,355,139	536,821	271,660	265,161				
03	18	1,424,401	142,440	0	142,440				
04.1	17	2,960,341	296,034	0	296,034				
04.2	101	8,895,312	889,536	0	889,536				
09	4	2,540,813	25,406	0	25,406				
Total	232	67,456,989	10,803,596	396,950	10,406,646				
Value Type (All Properties Combined)									
Land	65	9,559,123	1,552,978	271,660	1,281,318				
Improvement	42	44,231,176	7,442,679	0	7,442,679				
Personal Property	158	13,666,690	1,807,939	125,290	1,682,649				
Total	265	67,456,989	10,803,596	396,950	10,406,646				

AFDA GUIDELINES FOR HIRING A FIRE CHIEF

The fire district board should:

1. Agree on qualifications and put them in writing.
2. Agree on duties and put them in writing.
3. Agree on pay and benefits and put them in writing.
4. Advertise:
 - a. AFDA Newsletter
 - b. Newspaper
 - c. Ask other fire districts
 - d. AFDA website
5. Send out questionnaires and job applications with a list of qualifications, duties, pay and benefits.
6. Consider setting up a search committee made up of a combination of local and out of district people. Call AFDA for help reviewing the information you get back.
7. Complete a background check on potential candidate (See Chapter 7, Section 1).

SAMPLE FIRE CHIEF QUALIFICATIONS

KNOWLEDGE AND ABILITIES

Extensive knowledge of good management techniques and the ability to apply these techniques.

Ability to plan, initiate and carry out long term programs in fire district administration, employee training, fire prevention, fire control, emergency medical care and major disaster control.

Extensive knowledge of the Arizona Revised Statutes; rules and regulations relating to fire district operations; employment law; ability to create a fiscally-responsible budget.

MINIMUM QUALIFICATIONS

Education/Experience:

Graduation from an accredited college or university with a Bachelor's Degree or better in public administration, political science, fire sciences or other related field.

In addition, ten years (or other as appropriate) of experience in the fire protection field including a minimum of five years of administrative, management and supervisory experience.

Any equivalent combination of experience and training which provides the required knowledge, skills and abilities.

<p style="text-align: center;">SAMPLE FIRE CHIEF DUTIES AND RESPONSIBILITIES</p>
--

I. GENERAL

- The fire chief of the district and his designates shall be thoroughly familiar with the Arizona Revised Statutes, rules and regulations pertaining to fire districts, district bylaws, and other directions from the fire board.
- Certain duties and responsibilities are delegated hereafter to the fire chief and it shall be his duty through appropriate records and reports to keep the board and its committees informed as to the status of the operation of the fire district at all times.
- Ability to create and adhere to a fiscally-responsible budget. At no time shall the fire chief cause expenditures to be made that will exceed the budgetary limitations set forth in each fiscal budget, nor will he cause an increase in personnel or the wages and benefits of said personnel except as provided in the preparation of the fiscal budget.
- The fire chief shall keep the board and all standing committees informed of necessary and needed actions.
- The fire chief may authorize emergency repairs to apparatus, buildings and equipment in order to preclude further damage or interruption of emergency operations. Every attempt should be made to contact appropriate committee members prior to such actions.
- The fire chief and/or his designates shall meet with the board and its committees as necessary to give advice on matters pertaining to the operation of the fire district.
- The fire chief or his designate shall notify members of the board of all major fires or emergencies as soon as possible after occurrence.
- The fire chief prepares detailed and technical reports regarding fire protection requirements and recommendations for improvement.
- The fire chief addresses civic and other groups regarding the activities and programs of the fire district to explain and promote public understanding of the District's work.

II. SPECIFIC DUTIES AND RESPONSIBILITIES

A. Personnel management

1. Qualifications for employment
2. Rules and regulations
3. Disciplinary measures and/or dismissal
4. Promotional practices
5. Qualification for merit increases
6. Assignments and transfers

- B. Staffing procedures and practices
- C. Management of records and reports
- D. Budget and fiscal management
- E. Procurement of equipment and supplies
- F. Fire ground and other emergency operations
- G. Resources allocation and utilization
- H. Fire prevention and related activities
- I. Intergovernmental relations
- J. Public relations and information
- K. Communications
- L. Repairs and maintenance
- M. Development and implementation of a strategic plan

The fire chief and his staff should commence the preparation of or regularly review the fire district SOP (standard operating procedure) manual that covers, in detail, all of the categories outlined in Section II, "Specific Duties and Responsibilities." Once completed, the document will serve to provide guidance to all members of the department in matters of importance to the operation of a fire district.

FIRE DISTRICT-FIRE CHIEF CONTRACT

Many districts use an employment contract to provide direction and document expectations of the fire chief. Unless otherwise provided, the chief's employment is at the pleasure of the board, and may be terminated at any time. Often that arrangement is modified under the terms of a contract. Some of the issues to be considered in development of a fire chief's contract include:

- 1) Compensation and benefits;
- 2) Term;
- 3) Termination;
- 4) Membership in professional organizations;
- 5) Expense reimbursement;
- 6) Performance evaluations;
- 7) Responsibilities, including financials, personnel supervision and discipline, policy development, and communication with the board;
- 8) Community outreach;
- 9) Uniform and vehicle allowances;
- 10) Retirement benefits;
- 11) Vacation and sick leave;
- 12) Exempt status;

There are many subtleties that need to be addressed when preparing a fire chief's employment contract. Be sure to seek qualified assistance when doing so. It is one of the most important decisions a board will make.

Position 1 - \$94,824.23

Position 2 - \$79,527.56

Position 3 - \$47,424.72 (TWO WOULD BE \$94,849.44)

Position 4 - \$37,654.92 (TWO WOULD BE \$75,309.84) – this one currently does not take advantage of our volunteer-housing subsidy – so if they did it would be more

Position 5 – \$17,222

Position 6 - \$13,497.12

Position 7 - \$35,323.12

TOTAL PAYROLL EXPENSE: \$325,473.67 – this is as we are now!

TOTAL PAYROLL EXPENSE TO ADD TWO EXTRA POSITIONS: \$410,553.31

Fire District FTE (full time employees) PTE (Part time employees) – THIS IS AS WE ARE RUNNING NOW!!

4 ¼ FTE to cover a 24/7 365 days a year x 52 weeks = 8760 man hrs to cover the fire station 24/7

1 FTE = 2080 Man hrs per 52 weeks

1 PTE = 1040 man hours for 1 PTE

1 ¼ PTE = 520 man hours for ¼ PTE

4 FTE X 2080 = 8320 + 1040 + 520 = 9880

We lose 2 weeks per Employee no matter what status – 80 X 6 = 480 hours lost

9880 – 480 = 9400 hours coverage right now as we are staffed

TWO PEOPLE ON AT ALL TIMES – SO CUT THOSE HOURS IN HALF - ONLY 4700 MAN HOURS!!!!

12:46 PM
02/11/15
Cash Basis

Tusayan Fire District

Profit & Loss Budget vs. Actual

July 2014 through June 2015

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
FDAT	34,377.05	64,229.00	-29,851.95	53.5%
Grant Income	42,538.42	171,200.00	-128,661.58	24.8%
Other Revenue	150.00	109,000.00	-108,850.00	0.1%
Pooled Interest	90.61	0.00	90.61	100.0%
Property Tax Revenues	213,299.86	321,144.00	-107,844.14	66.4%
Town of Tusayan - Contributions	49,773.04			
Total Income	340,228.98	665,573.00	-325,344.02	51.1%
Gross Profit	340,228.98	665,573.00	-325,344.02	51.1%
Expense				
6000- PERSONNEL SERVICES	187,396.97	298,000.00	-110,603.03	62.9%
6100- RETIREMENT CONTRIBUTIONS	11,967.02	20,000.00	-8,032.98	59.8%
6200- INSURANCE	22,921.59	22,000.00	921.59	104.2%
6300- EMPLOYEE BENEFITS	13,602.45	10,000.00	3,602.45	136.0%
6400- FUEL, OIL, LUBRICANTS	6,021.62	6,000.00	21.62	100.4%
6500- VEHICLE REPAIR & MAINT.	10,986.76	6,000.00	4,986.76	183.1%
6600- SMALL TOOLS & EQUIPMENT	1,505.67	5,000.00	-3,494.33	30.1%
6650- FIRE PROTECTION & EQUIP.	1,071.16	1,500.00	-428.84	71.4%
6700- COMMUNICATION & DISPATCH	1,360.25	500.00	860.25	272.1%
6900- DISPOSABLE SPLS/EQUIP	5,908.73	8,000.00	-2,091.27	73.9%
7000- ADMINISTRATIVE COSTS	13,628.38	12,500.00	1,128.38	109.0%
7100- PROFESSIONAL SERVICES	4,850.00	7,000.00	-2,150.00	69.3%
7300- TRAINING	511.96	5,000.00	-4,488.04	10.2%
7400- INSURANCE - LIABILITY	14,467.00	15,500.00	-1,033.00	93.3%
7500- PUBLIC UTILITIES	12,346.77	17,000.00	-4,653.23	72.6%
7600- LEASES & RENTALS	36,803.28	63,840.00	-27,036.72	57.6%
7700- REPAIRS & MAINTENANCE	2,759.01	2,500.00	259.01	110.4%
7800- INTEREST EXPENSE	2,497.48			
7850- GRANTS EXPENSE	1,205.76	500.00	705.76	241.2%
7900- MISCELLANEOUS	5,981.51	4,000.00	1,981.51	149.5%
8000 - Town of Tusayan - IGA	-52,419.12			
Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	305,374.25	504,840.00	-199,465.75	60.5%
Net Ordinary Income	34,854.73	160,733.00	-125,878.27	21.7%
Other Income/Expense				
Other Income				
4400- MISCELLANEOUS	3,880.00	6,600.00	-2,720.00	58.8%
4405 - Wildland Income	125.28	0.00	125.28	100.0%
District Service Fees	3,583.25	0.00	3,583.25	100.0%
Total Other Income	7,588.53	6,600.00	988.53	115.0%
Other Expense				
4406 - Wildland Expense	0.00	0.00	0.00	0.0%
Interest Expense	17.78	0.00	17.78	100.0%
Total Other Expense	17.78	0.00	17.78	100.0%
Net Other Income	7,570.75	6,600.00	970.75	114.7%
Net Income	42,425.48	167,333.00	-124,907.52	25.4%

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02/11/15
Cash Basis

Tusayan Fire District
Profit & Loss
July 2014 through June 2015

Jul '14 - Jun 15

Ordinary Income/Expense	
Income	
FDAT	34,377.05
Grant Income	42,538.42
Other Revenue	150.00
Pooled Interest	90.61
Property Tax Revenues	213,299.86
Town of Tusayan - Contributions	49,773.04
Total Income	340,228.98
Gross Profit	340,228.98
Expense	
6000- PERSONNEL SERVICES	187,396.97
6100- RETIREMENT CONTRIBUTIONS	11,987.02
6200- INSURANCE	22,921.59
6300- EMPLOYEE BENEFITS	13,602.45
6400- FUEL, OIL, LUBRICANTS	6,021.62
6500- VEHICLE REPAIR & MAINT.	10,986.76
6600- SMALL TOOLS & EQUIPMENT	1,505.67
6650- FIRE PROTECTION & EQUIP.	1,071.16
6700- COMMUNICATION & DISPATCH	1,360.25
6900- DISPOSABLE SPLS/EQUIP	5,908.73
7000- ADMINISTRATIVE COSTS	13,628.38
7100- PROFESSIONAL SERVICES	4,850.00
7300- TRAINING	511.96
7400- INSURANCE - LIABILITY	14,467.00
7500- PUBLIC UTILITIES	12,346.77
7600- LEASES & RENTALS	36,803.28
7700- REPAIRS & MAINTENANCE	2,759.01
7800- INTEREST EXPENSE	2,497.48
7850- GRANTS EXPENSE	1,205.76
7900- MISCELLANEOUS	5,981.51
8000 - Town of Tusayan - IGA	-52,419.12
Total Expense	305,374.25
Net Ordinary Income	34,854.73
Other Income/Expense	
Other Income	
4400- MISCELLANEOUS	3,880.00
4405 - Wildland Income	125.28
District Service Fees	3,583.25
Total Other Income	7,588.53
Other Expense	
Interest Expense	17.78
Total Other Expense	17.78
Net Other Income	7,570.75
Net Income	42,425.48

Tusayan Fire District

2/11/2015 12:48 PM

Register: Norwest Warrant

From 01/14/2015 through 02/12/2015

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
02/12/2015	815600486	[REDACTED]	-split-		[REDACTED]		20,765.79
02/12/2015	815600487	[REDACTED]	-split-		[REDACTED]		19,256.34
02/12/2015	815600488	[REDACTED]	-split-		[REDACTED]		18,542.73
02/12/2015	815600489	[REDACTED]	-split-	0990	[REDACTED]		17,112.75
02/12/2015	815600490	Tusayan Fire Depart...	-split-	86-0843550	2,027.04		15,085.71

Current

Bank

Balance

02/11/15

Tusayan Fire District
A/R Aging Summary
As of February 12, 2015

[illegible]

12:45 PM
02/11/15
Cash Basis

Tusayan Fire District Profit & Loss Budget vs. Actual July 2014 through June 2015

	Jul '14 - Jun 15	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
FDAT	34,377.05	64,229.00	-29,851.95	53.5%
Grant Income	42,538.42	171,200.00	-128,661.58	24.8%
Other Revenue	150.00	109,000.00	-108,850.00	0.1%
Pooled Interest	90.61	0.00	90.61	100.0%
Property Tax Revenues	213,299.86	321,144.00	-107,844.14	66.4%
Town of Tusayan - Contributions	49,773.04			
Total Income	340,228.98	665,573.00	-325,344.02	51.1%
Gross Profit	340,228.98	665,573.00	-325,344.02	51.1%
Expense				
6000- PERSONNEL SERVICES	187,396.97	298,000.00	-110,603.03	62.9%
6100- RETIREMENT CONTRIBUTIONS	11,967.02	20,000.00	-8,032.98	59.8%
6200- INSURANCE	22,921.59	22,000.00	921.59	104.2%
6300- EMPLOYEE BENEFITS	13,602.45	10,000.00	3,602.45	136.0%
6400- FUEL, OIL, LUBRICANTS	6,021.82	6,000.00	21.82	100.4%
6500- VEHICLE REPAIR & MAINT.	10,988.76	6,000.00	4,988.76	183.1%
6600- SMALL TOOLS & EQUIPMENT	1,505.87	5,000.00	-3,494.33	30.1%
6650- FIRE PROTECTION & EQUIP.	1,071.16	1,500.00	-428.84	71.4%
6700- COMMUNICATION & DISPATCH	1,360.25	500.00	860.25	272.1%
6900- DISPOSABLE SPLS/EQUIP	5,908.73	8,000.00	-2,091.27	73.9%
7000- ADMINISTRATIVE COSTS	13,628.38	12,500.00	1,128.38	109.0%
7100- PROFESSIONAL SERVICES	4,850.00	7,000.00	-2,150.00	69.3%
7300- TRAINING	511.96	5,000.00	-4,488.04	10.2%
7400- INSURANCE - LIABILITY	14,467.00	15,500.00	-1,033.00	93.3%
7500- PUBLIC UTILITIES	12,346.77	17,000.00	-4,653.23	72.6%
7600- LEASES & RENTALS	36,803.28	63,840.00	-27,036.72	57.6%
7700- REPAIRS & MAINTENANCE	2,759.01	2,500.00	259.01	110.4%
7800- INTEREST EXPENSE	2,497.48			
7850- GRANTS EXPENSE	1,205.76	500.00	705.76	241.2%
7900- MISCELLANEOUS	5,981.51	4,000.00	1,981.51	149.5%
8000 - Town of Tusayan - IGA	-52,419.12			
Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	305,374.25	504,840.00	-199,465.75	60.5%
Net Ordinary Income	34,854.73	160,733.00	-125,878.27	21.7%
Other Income/Expense				
Other Income				
4400- MISCELLANEOUS	3,880.00	6,600.00	-2,720.00	58.8%
4405 - Wildland Income	125.28	0.00	125.28	100.0%
District Service Fees	3,583.25	0.00	3,583.25	100.0%
Total Other Income	7,588.53	6,600.00	988.53	115.0%
Other Expense				
4406 - Wildland Expense	0.00	0.00	0.00	0.0%
Interest Expense	17.78	0.00	17.78	100.0%
Total Other Expense	17.78	0.00	17.78	100.0%
Net Other Income	7,570.75	6,600.00	970.75	114.7%
Net Income	42,425.48	167,333.00	-124,907.52	25.4%

12:46 PM
02/11/15
Cash Basis

Tusayan Fire District
Profit & Loss
July 2014 through June 2015

Jul '14 - Jun 15

Ordinary Income/Expense	
Income	
FDAT	34,377.05
Grant Income	42,538.42
Other Revenue	150.00
Pooled Interest	90.61
Property Tax Revenues	213,299.86
Town of Tusayan - Contributions	49,773.04
Total Income	340,228.98
Gross Profit	340,228.98
Expense	
6000- PERSONNEL SERVICES	187,396.97
6100- RETIREMENT CONTRIBUTIONS	11,967.02
6200- INSURANCE	22,921.59
6300- EMPLOYEE BENEFITS	13,602.45
6400- FUEL, OIL, LUBRICANTS	6,021.62
6500- VEHICLE REPAIR & MAINT.	10,986.76
6600- SMALL TOOLS & EQUIPMENT	1,505.67
6660- FIRE PROTECTION & EQUIP.	1,071.16
6700- COMMUNICATION & DISPATCH	1,360.25
6900- DISPOSABLE SPLS/EQUIP	5,908.73
7000- ADMINISTRATIVE COSTS	13,628.38
7100- PROFESSIONAL SERVICES	4,850.00
7300- TRAINING	511.96
7400- INSURANCE - LIABILITY	14,467.00
7500- PUBLIC UTILITIES	12,346.77
7600- LEASES & RENTALS	36,803.28
7700- REPAIRS & MAINTENANCE	2,759.01
7800- INTEREST EXPENSE	2,497.48
7850- GRANTS EXPENSE	1,205.76
7900- MISCELLANEOUS	5,981.51
8000 - Town of Tusayan - IGA	-52,419.12
Total Expense	305,374.25
Net Ordinary Income	34,854.73
Other Income/Expense	
Other Income	
4400- MISCELLANEOUS	3,880.00
4405 - Wildland Income	125.28
District Service Fees	3,583.25
Total Other Income	7,588.53
Other Expense	
Interest Expense	17.78
Total Other Expense	17.78
Net Other Income	7,570.75
Net Income	42,425.48

Tusayan Fire District

2/11/2015 12:48 PM

Register: NorwestWarrant

From 01/14/2015 through 02/12/2015

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment C	Deposit	Balance
02/12/2015	815600486	[REDACTED]	-split-		[REDACTED]		20,765.79
02/12/2015	815600487	[REDACTED]	-split-		[REDACTED]		19,256.34
02/12/2015	815600488	[REDACTED]	-split-		[REDACTED]		18,542.73
02/12/2015	815600489	[REDACTED]	-split-	0990	[REDACTED]		17,112.75
02/12/2015	815600490	Tusayan Fire Depart...	-split-	86-0843550	2,027.04		15,085.71

Current

Bank

Balance

02/11/15

[illegible]